

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Thursday 13th September, 2018

No. 492

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.09/GOS/CTD/2018

Dated. 25.08.2018

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of Section 99 of the Sikkim Goods and Services Tax Act, 2017, the Government of Sikkim hereby constitutes the Sikkim Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Advance Ruling authority consisting of –

1. Shri Rakesh Kumar Sharma, Chief Commissioner of CGST & CX, Kokata Zone
2. Smt. Dipa Basnet, Commissioner of Commercial Taxes, Commercial Taxes Division, FRED, Gangtok

**Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**